



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.



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IN-STATE SALES OF MANUFACTURED RAW SEAFOOD PRODUCTS

Issued July 3, 1970

What classification of the business and occupation tax applies to in-state sales of manufactured raw seafood products?

The taxpayer objected to the auditor's reclassification of proceeds from in-state sales of raw seafood products from the Raw Seafood Products classification of the business tax at the rate of .00125 to the Wholesaling classification at the .0044 rate.

The department held that in-state sales of manufactured raw seafood products are taxable under the Wholesaling classification of the business tax. Although the Raw Seafood Products classification, RCW 82.04.260(4) imposes a business tax upon every person engaging within this state in the business of manufacturing seafood products which remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by the person, this section does not apply to in-state sales. RCW 82.04.270 makes explicit the requirement for payment of business tax at the .0044 rate on all wholesale sales of such products within Washington. If the legislature had intended to permit the use of the .00125 rate for manufacturers of raw seafood products regardless of whether sales were made within or without the state, exception would have been noted in RCW 82.04.270.

The information sheet published by the department states under the "Manufacturing Wheat Into Flour-Manufacturing Raw Seafood Products" heading, that with respect to sales to persons in this state of seafood products manufactured by the seller in this state, the seller must report tax under the Wholesaling or Retailing classification, as applicable.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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